

DETAILED BUDGET ESTIMATES

The Budget *Appendix* contains various tables and schedules in support of the budget. It includes explanations of the work to be performed and the money needed. It includes the language proposed for enactment by Congress on each item that requires congressional action in an appropriations bill. It also contains the language proposed for the general provisions of appropriations acts that apply to entire agencies or groups of agencies. The chapter, "Budget Concepts", in the *Analytical Perspectives*, explains the terms and budget concepts used throughout the budget.

ARRANGEMENT

The second chapter in the *Appendix* presents general provisions of law that apply to all Government activities (see explanation below). Chapters for the Legislative Branch and the Judiciary follow. These are followed by chapters for the Executive Branch. The cabinet departments appear first in alphabetical order and are followed by the larger non-departmental agencies, such as Other Defense—Civil Programs, and the Executive Office of the President. The remaining small agencies are listed under the heading Other Independent Agencies. If the amounts in the individual accounts for other independent agencies are below the million dollar reporting threshold applicable to data in the *Appendix*, the data are consolidated into a single set of schedules under "Other Commissions and Boards." Appropriations language for these agencies is presented individually under the same heading.

A section for a large agency is usually organized by major subordinate organizations within the agency (usually bureaus) or by major program area.

Within each bureau or major program area, accounts usually appear in the following order:

- general fund accounts;
- special fund accounts;

- public enterprise revolving funds;
- intragovernmental revolving funds and management funds;
- credit reform accounts, in the following order: program account, financing account, and liquidating account;
- trust funds;
- trust revolving funds.

By law, the Old-Age and Survivors Insurance and Disability Insurance trust funds (Social Security) are outside the budget totals. These accounts are presented in the Social Security Administration section. Also, by law, the Postal Service Fund is outside the budget totals. A presentation for the Fund is included in the Other Independent Agencies section.

General provisions are provisions in appropriations acts that apply to more than one appropriation. They usually appear in separate titles of the appropriations acts. When they apply only to the appropriations for two or more agencies covered by the act, they will appear at the end of the section. The proposed language for general provisions of appropriations acts that are only applicable to one agency appear at the end of the section for that agency. The Government-wide general provisions apply to all appropriations Government-wide.

The following table indicates the location of all general provisions. The first column of the table lists the most recently enacted appropriations and the major agencies responsible for programs funded by each act. The second column provides the location of the general provisions that apply to the agencies listed in the first column. The general provisions that are Government-wide in scope (identified as "Departments, Agencies, and Corporations") contained in the Financial Services and General Government Appropriations Act, appear in a separate chapter following this one. Since the full-year 2011 appropriations were not enacted at the time the Budget was prepared, agencies are operating under a continuing resolution (P.L. 111–242, as amended). The continuing resolution is based on language enacted in 2010.

Appropriations Act	Chapter in which general provisions appear
Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, P.L. 111–80.	
Department of Agriculture, excluding Forest Service.....	Department of Agriculture
Department of Health and Human Services, Food and Drug Administration.	Department of Agriculture
Commerce, Justice, Science, and Related Agencies Appropriations Act, P.L. 111–117.	
Department of Commerce.....	Department of Commerce
Department of Justice.....	Department of Justice
National Aeronautics and Space Administration.....	Department of Commerce
National Science Foundation.....	Department of Justice
Department of Defense Appropriations Act, P.L. 111–118.....	Department of Defense
Energy and Water Development and Related Agencies Appropriations Act, P.L. 111–85.	
Department of Energy.....	Department of Energy
Corps of Engineers.....	Corps of Engineers—Civil Works
Department of the Interior, Bureau of Reclamation.....	Department of the Interior
Financial Services and General Government Appropriations Act, P.L. 111–117.	
Department of the Treasury.....	Department of the Treasury
District of Columbia.....	Other Independent Agencies
Executive Office of the President.....	Department of the Treasury
Department of Homeland Security Appropriations Act, P.L. 111–83.....	Department of Homeland Security
Department of the Interior, Environment, and Related Agencies Appropriations Act, P.L. 111–88.	
Department of the Interior, excluding Bureau of Reclamation.....	Department of the Interior
Department of Agriculture, Forest Service.....	Department of the Interior

Appropriations Act	Chapter in which general provisions appear
Department of Health and Human Services, Indian Health Service.....	Department of the Interior
Environmental Protection Agency.....	Department of the Interior
Departments of Labor, Health and Human Services, and Education, and Related Agencies Appropriations Act, 111–117.	
Department of Labor.....	Department of Labor
Department of Health and Human Services, excluding Food and Drug Administration, and the Indian Health Service.....	Department of Health and Human Services
Department of Education.....	Department of Education
Social Security Administration.....	Department of Labor
Legislative Branch Appropriations Act, P.L. 111–68.....	Legislative Branch
Military Construction and Veterans Affairs and Related Agencies Appropriations Act, P.L. 111–117.	
Department of Defense, Military Construction.....	Department of Defense
Department of Veterans Affairs.....	Department of Veterans Affairs
Department of State, Foreign Operations, and Related Programs Appropriations Act, P.L. 111–117.	
Department of State.....	Department of State and Other International Programs
Agency for International Development.....	Department of State and Other International Programs
Transportation, Housing and Urban Development, and Related Agencies Appropriations Act, P.L. 111–117.	
Department of Transportation.....	Department of Transportation
Department of Housing and Urban Development.....	Department of Housing and Urban Development

FORM OF DETAILED MATERIAL

APPROPRIATIONS LANGUAGE

The language proposed for inclusion in the 2012 appropriations acts appears following the account title, and the amounts are stated in dollars. Since the full-year 2011 appropriations were not enacted at the time the Budget was prepared, accounts included in the annual appropriations bills are operating under a continuing resolution (P.L. 111–242, as amended). Appropriations for these accounts reflect proposed 2012 language in *italic type*.

BASIS FOR SCHEDULES

Dollar amounts in *Appendix* schedules are stated in millions, unless otherwise specified.

The 2010 column of the budget presents the actual transactions and balances for that year, as recorded in agency accounts.

For 2011, the regular schedules include enacted appropriations, if any. They may also include indefinite appropriations on the basis of amounts likely to be required. If under the Continuing Resolution, the amounts included for 2011 reflect the annualized level provided by P.L. 111–242, as amended.

The 2012 column of the regular schedules includes proposed appropriations for all programs.

Amounts for proposed new legislation are shown generally in separate schedules, following the regular schedules or in budget sequence in the respective bureau. These schedules are identified as "Legislative proposals, subject to PAYGO" or "Legislative proposals not subject to PAYGO." The term "PAYGO" refers to the "pay-as-you-go" requirements of the Statutory Pay-As-You-Go Act of 2010. Appropriations language is included with the regular schedule, but usually not with the separate schedules for proposed legislation. Usually the necessary appropriations language is transmitted later upon enactment of the proposed legislation.

PROGRAM AND FINANCING SCHEDULE

This year, the format of the program and financing schedule has been revised so that the definitions and flow of information are consistent with the information required to apportion and execute the budget. The realigned program and financing schedule changes the sequence in which some of the information is presented in order to make the flow more rational and uses new line numbers; no information has been deleted.

The realigned schedule provides the following information:

- obligations by program activity;
- budgetary resources;
- change in obligated balance; and
- budget authority and outlays, net.

The "Obligations by program activity" section shows obligations for specific activities or projects. The activity structure is developed for each appropriation or fund account to provide a meaningful presentation of information for the program. Where the amounts are significant, this section distinguishes between operating expenses and capital investment and between direct and reimbursable programs. The last entry, "Total new obligations", indicates the amount of budgetary resources required to finance the activities of the account.

The "Budgetary resources" section shows the budgetary resources available or estimated to be available to finance the obligations. The resources available for obligation include the start-of-year unobligated balances of a prior year that have not expired, new budget authority, and adjusting entries, such as recoveries from prior year obligations. This section provides detailed information on the total new budget authority (gross) available to finance the program. It includes information on the type of budget authority that is available, reductions, and amounts precluded from obligation. It indicates whether the budget authority is discretionary (controlled by appropriations acts) or mandatory (controlled by other laws).

The "Change in obligated balance" section shows the difference between obligations and outlays. The two components of the obligated balance—unpaid obligations and uncollected payments

from Federal sources—are presented separately. New obligations are added to the obligations that were incurred in a previous year but not liquidated. Total disbursements (outlays, gross) are subtracted from these amounts. Adjusting entries, such as adjustments in expired accounts and recoveries of prior year unpaid obligations, are included as appropriate, resulting in the end-of-year obligated balance.

The "Budget authority and outlays, net" section bridges from gross budget authority and outlays to net budget authority and outlays. The section presents discretionary and mandatory amounts separately and indicates whether the outlays pertain to balances or new authority. It also indicates the amounts to be deducted from gross budget authority and outlays and the resulting net budget authority and outlay amounts. Offsetting collections (cash) and the change in uncollected payments from Federal sources are deducted from gross budget authority; only offsetting collections (cash) are deducted from gross outlays.

Program and Financing

(in millions of dollars)

Identification code 75–9911–0–1–554	2010 actual	CR	2012 est.
Obligations by program activity:			
0001 Foods.....			
0002 Drugs.....			
0003 Devices and radiological products.....			
0004 National Center for Toxicological Research.....			
0005 Other activities.....			
0006 Other rent and rent related activities.....			
0007 Rental payments.....			
0008 Buildings and facilities.....			
0009 CRADAs.....			
0010 Tobacco startup.....			
0091 Direct program activities, subtotal.....			
0801 Reimbursable program.....			
0900 Total new obligations.....			
Budgetary Resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1.....			
1021 Recoveries of prior year unpaid obligations.....			
1050 Unobligated balance (total).....			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation.....			
1101 Appropriation (special fund).....			
1160 Appropriation, discretionary (total).....			
Appropriations, mandatory:			
1201 Appropriation (special fund).....			
Spending authority from offsetting collections, discretionary:			
1700 Collected.....			
1701 Change in uncollected payments, Federal sources.....			
1702 Offsetting collections (previously unavailable).....			
1710 Spending authority from offsetting collections transferred to other accounts.....			
1711 Spending authority from offsetting collections transferred from other accounts.....			
1725 Spending authority from offsetting collections precluded from obligation (limitation on obligations).....			
1750 Spending auth from offsetting collections, disc (total).....			
Spending authority from offsetting collections, mandatory:			
1800 Collected.....			
1900 Budget authority (total).....			
1930 Total budgetary resources available.....			
Memorandum (non-add) entries:			
1940 Unobligated balance expiring.....			
1941 Unexpired unobligated balance, end of year.....			
Change in obligated balance:			
Obligated balance, start of year (net):			
3000 Unpaid obligations, brought forward, Oct 1 (gross).....			
3010 Uncollected pymts, Fed sources, brought forward, Oct 1.....			
3020 Obligated balance, start of year (net).....			
3030 Obligations incurred, unexpired accounts.....			
3031 Obligations incurred, expired accounts.....			

3040	Outlays (gross).....			
3050	Change in uncollected pymts, Fed sources, unexpired.....			
3051	Change in uncollected pymts, Fed sources, expired.....			
3080	Recoveries of prior year unpaid obligations, unexpired.....			
3081	Recoveries of prior year unpaid obligations, expired.....			
Obligated balance, end of year (net):				
3090	Unpaid obligations, end of year (gross).....			
3091	Uncollected pymts, Fed sources, end of year.....			
3100	Obligated balance, end of year (net).....			
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross.....			
Outlays, gross:				
4010	Outlays from new discretionary authority.....			
4011	Outlays from discretionary balances.....			
4020	Outlays, gross (total).....			
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources.....			
4033	Non-Federal sources.....			
4034	Offsetting governmental collections.....			
4040	Offsets against gross budget authority and outlays (total).....			
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired.....			
4052	Offsetting collections credited to expired accounts.....			
4060	Additional offsets against budget authority only (total).....			
4070	Budget authority, net (discretionary).....			
4080	Outlays, net (discretionary).....			
Mandatory:				
4090	Budget authority, gross.....			
Outlays, gross:				
4100	Outlays from new mandatory authority.....			
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4123	Non-Federal sources.....			
4124	Offsetting governmental collections.....			
4130	Offsets against gross budget authority and outlays (total).....			
4160	Budget authority, net (mandatory).....			
4170	Outlays, net (mandatory).....			
4180	Budget authority, net (total).....			
4190	Outlays, net (total).....			

Memorandum (non-add) entries:

5090	Unavailable balance, SOY: Offsetting collections.....			
5091	Unavailable balance, EOY: Offsetting collections.....			

A schedule entitled "Summary of Budget Authority and Outlays" immediately follows the first program and financing schedule for any account that has additional program and financing schedules for supplemental requests, legislative proposals, or current year cancellation proposals.

NARRATIVE STATEMENT OF PROGRAM AND PERFORMANCE

Narrative statements present briefly the objectives of the program and the work to be financed primarily for 2012. They may include measures of expected performance and describe relationship to the financial estimates.

SCHEDULE OF OBJECT CLASSIFICATION AND EMPLOYMENT SUMMARY

Object classes reflect the nature of the things or services purchased, regardless of the purpose of the program for which they are used. Object class entry 11.9, "Total personnel compensation", sums the amounts in object classes 11.1 through 11.8. Except for revolving funds, reimbursable obligations are aggregated in a single line and not identified by object class. Amounts for any object class that are below the reporting threshold (i.e., amounts that are \$500 thousand or less) are reported together as a single entry. If all of the obligations for an account are in a single object class, the schedule is omitted and the object class code is printed in the Program and Financing Schedule on the "Total new oblig-

ations" line. Data, classified by object, are illustrated in the following schedule:

Object Classification			
(in millions of dollars)			
Identification code 17-0643-0-1-452	2010 actual	CR	2012 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent.....			
11.3 Other than full-time permanent.....			
11.9 Total personnel compensation.....			
12.1 Civilian personnel benefits.....			
23.1 Rental payments to GSA.....			
26.0 Supplies and materials.....			
99.0 Direct obligations.....			
99.0 Reimbursable obligations.....			
99.5 Below reporting threshold.....			
99.9 Total new obligations.....			

When obligations for personnel compensation are shown in the object classification schedule, an employment summary generally follows the object classification schedule, as illustrated below:

Employment Summary			
Identification code 75-9911-0-1-554	2010 actual	CR	2012 est.
1001 Direct civilian full-time equivalent employment.....			
1101 Direct military average strength employment.....			
2001 Reimbursable civilian full-time equivalent employment.....			
2101 Reimbursable military average strength employment.....			
3001 Allocation account civilian full-time equivalent employment.....			
3101 Allocation account military average strength employment.....			

Federal civilian employment generally is stated on a full-time equivalent (FTE) basis. It is the total number of hours worked (or to be worked) divided by the number of compensable hours applicable to each fiscal year.

BALANCE SHEETS

Balance sheets are presented for all direct and guaranteed loan liquidating and financing accounts, most Government-sponsored enterprises, and certain revolving and trust revolving funds conducting business with the public. They are occasionally presented for funds conducting business within the Government.

The balance sheets show assets, liabilities, and equity for the fund at the close of each fiscal year. In addition to this information, which is similar to commercial balance sheet data, budget needs also require additional information, such as appropriated capital, which is shown in the equity section. The amounts in the 2009 column are audited.

Balance Sheet		
(in millions of dollars)		
Identification code 16-4023-0-3-754	2009 actual	2010 actual
ASSETS:		
Federal assets:		
Investments in US securities:		
1102 Treasury securities, net.....		
1104 Agency securities, net.....		
1106 Receivables, net.....		
Non-Federal assets:		
1201 Investments in non-Federal securities, net.....		
1999 Total assets.....		
LIABILITIES:		
Federal liabilities:		
2103 Debt.....		
Non-Federal liabilities:		
2203 Debt.....		

2999	Total liabilities.....		
NET POSITION:			
3100	Unexpended Appropriation.....		
3999	Total net position.....		
4999	Total liabilities and net position.....		

FEDERAL CREDIT SCHEDULES

Federal credit programs provide benefits to the public in the form of direct loans and loan guarantees. The Federal Credit Reform Act of 1990 requires that the costs of direct and guaranteed loans of a program be calculated on a net present value basis, excluding administrative costs. For most programs, direct loan obligations and loan guarantee commitments cannot be made unless appropriations for the cost have been provided in advance in annual appropriations acts. Annual limitations on the amount of obligations and commitments may also be enacted in appropriations language.

Appropriations for the costs of direct loans and loan guarantees are recorded as budget authority in credit program accounts. The administrative expenses associated with a credit program are also recorded in the program account, but on a cash basis. All cash flows to and from the public arising from direct loan obligations and loan guarantee commitments are recorded in separate financing accounts. The transactions of the financing accounts are not included in the budget totals. Program accounts make subsidy payments, recorded as budget outlays, to the financing accounts at the time of the disbursement of the direct or guaranteed loans.

The transactions associated with direct loan obligations and loan guarantee commitments made prior to 1992 continue to be accounted for on a cash flow basis and are recorded in liquidating accounts. In most cases, the liquidating account is the account that was used for the program prior to the enactment of the new requirements.

Program and Financing schedules (described above) are shown for program, financing, and liquidating accounts. In addition, a Summary of Loan Levels, Subsidy Budget Authority, and Outlays by Program schedule is shown for program accounts. This schedule displays credit program information at the risk category level. Status of Direct Loans and Status of Guaranteed Loans schedules (as applicable) are shown for financing accounts and liquidating accounts. Examples of these schedules are shown below. Summary information on Federal credit programs is provided in the chapter entitled "Credit and Insurance" in the *Analytical Perspectives* volume of the Budget.

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program

(in millions of dollars)			
Identification code 83-0100-0-1-155	2010 actual	CR	2012 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Economic opportunity loans.....			
115002 Minority enterprise loans.....			
115999 Total direct loan levels.....			
Direct loan subsidy rates (in percent):			
132001 Economic opportunity loans.....			
132002 Minority enterprise loans.....			
132999 Weighted average subsidy rate.....			
Direct loan subsidy budget authority:			
133001 Economic opportunity loans.....			
133002 Minority enterprise loans.....			
133999 Total subsidy budget authority.....			
Direct loan subsidy outlays:			
134001 Economic opportunity loans.....			
134002 Minority enterprise loans.....			

134999	Total, subsidy outlays.....			
	Direct loan upward reestimates:			
135001	Economic opportunity loans.....			
135002	Minority enterprise loans.....			
135999	Total, upward reestimate budget authority.....			
	Direct loan downward reestimates:			
137001	Economic opportunity loans.....			
137002	Minority enterprise loans.....			
137999	Total, downward reestimate budget authority.....			
	Guaranteed loan levels supportable by subsidy budget authority:			
215001	General business loan guarantees.....			
215002	Minority enterprise loans.....			
215999	Total guaranteed loan levels.....			
	Guaranteed loan subsidy (in percent):			
232001	General business loans.....			
232002	Minority enterprise loans.....			
232999	Weighted average subsidy rate.....			
	Guaranteed loan subsidy budget authority:			
233001	General business loans.....			
233002	Minority enterprise loans.....			
233999	Total subsidy budget authority.....			
	Guaranteed loan subsidy outlays:			
234001	General business loans.....			
234002	Minority enterprise loans.....			
234999	Total subsidy outlays.....			

Status of Direct Loans

(in millions of dollars)

Identification code 13-4324-0-3-376	2010 actual	CR	2012 est.
Position with respect to appropriations act limitation on obligations:			
1111 Limitation on direct loans.....			
1150 Total direct loan obligations.....			
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year.....			
1231 Disbursements: Direct loan disbursements.....			
1251 Repayments: Repayments and prepayments.....			
1290 Outstanding, end of year.....			

Status of Guaranteed Loans

(in millions of dollars)

Identification code 83-4100-0-3-155	2010 actual	CR	2012 est.
Position with respect to appropriations act limitation on commitments:			
2111 Limitation on guaranteed loans made by private lenders.....			
2150 Total guaranteed loan commitments.....			
Memorandum:			
2199 Guaranteed amount of guaranteed loan commitments.....			
Cumulative balance of guaranteed loans outstanding:			
2210 Disbursements: Outstanding, start of year.....			
2231 Repayments: Disbursements of new guaranteed loans.....			
2251 Repayments and prepayments.....			
Adjustments:			
2261 Terminations for default that result in a loan receivable.....			
2290 Outstanding, end of year.....			
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year.....			
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year.....			
2331 Disbursements for guaranteed loan claims.....			

2351	Repayments of loans receivable.....			
2361	Write-offs of loans receivable.....			
2390	Outstanding, end of year.....			

SPECIAL AND TRUST FUND RECEIPTS SCHEDULE

This schedule is printed for special fund and trust fund accounts to show the amount of receipts that are credited to them. It also shows any balances of unappropriated receipts or receipts that are precluded from obligation because of a provision of law, such as a benefit formula or limitation on obligations. This schedule is presented with other schedules for the fund.

STATUS OF FUNDS SCHEDULE

This schedule reports balances, cash income, and cash outgo for major trust funds and certain other accounts. When present, it appears after the narrative statement for the fund or account.

GENERAL FUND RECEIPT ACCOUNTS SCHEDULE

This schedule shows the amount of receipts attributed to an agency that are credited to the general fund of the Treasury. It is printed at the end of the presentation for the agency, before any general provisions.

ALLOCATIONS BETWEEN AGENCIES

In some cases, funds appropriated to the President or to an agency are allocated to one or more agencies that help to carry out a program. Obligations incurred under such allocations are included in the data for the account to which the appropriation is made in the allocating agency. The object classification schedule for such accounts identifies the amount of such obligations by performing agency. A note at the end of a bureau or equivalent grouping identifies allocations received from other agencies.

BUDGETS FOR OFFICES OF INSPECTOR GENERAL

The "separate statement of the budget estimate" for each Office of Inspector General, referenced in Section 6(f)(3)(A) of the Inspector General Act of 1978, as amended, is included in the respective congressional justification for that Office. In addition, as is also noted below in the Appendix in the narrative section of the account for the Inspector General for the Environmental Protection Agency, the Inspector General for that agency has submitted comments setting forth the conclusion that this Budget's request for that Inspector General would substantially inhibit the Inspector General from performing the duties of the office under Section 6(f)(3)(E) of the Inspector General Act of 1978, as amended. These comments are also included in the congressional justification for that Office.

BUDGETS NOT SUBJECT TO REVIEW

In accordance with law or established practice, the presentations for the Legislative Branch, the Judiciary, the Milk Market Orders Assessment Fund of the Department of Agriculture, and the International Trade Commission have been included, without review, in the amounts submitted by the agencies.

The budgets of the privately owned Government-sponsored enterprises and the Board of Governors of the Federal Reserve System are not subject to review; they are included for information purposes only.

